## STATEMENT OF PURPOSE

## **RS20862**

To allow a State Income Tax Credit under Section 63-3029C, Idaho Code, for Specialized Needs Recreation (SNR) of Coeur d'Alene. SNR is an association for handicapped recreation that believes every individual can live a joyful, active and fulfilling life provided the opportunity. SNR organizes and champions those opportunities for individuals with special needs in the Coeur d'Alene community.

Upon passage and approval, this act shall take effect retroactively to January 1, 2012.

## FISCAL NOTE

This bill will have a minimal impact on the general fund.



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